CATHERINE A. KAYE, TREASURER

OF THE

CITY OF FALLS CHURCH

REPORT ON EXAMINATION

OF COMMONWEALTH REVENUES

AS OF

JULY 16, 2014

– T A B L E   O F   C O N T E N T S –

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

July 24, 2014

Jody Acosta
Incoming Treasurer

Catherine A. Kaye
Outgoing Treasurer

City Council
City of Falls Church

<u>Independent Auditor's Report</u>

We have examined the accompanying Treasurer Turnover Receipts of Assets of Catherine A. Kaye**,** Treasurer of the City of Falls Church, at July 16, 2014. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the <u>Code of Virginia</u> requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at July 16, 2014 and to turn over the assets, accounts, and records of the office to Jody Acosta, the newly appointed Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Catherine A. Kaye, Treasurer of the City of Falls Church, Virginia turned over to the incoming treasurer at July 16, 2014.

AUDITOR OF PUBLIC ACCOUNTS

MSM:kwv

CITY OF FALLS CHURCH, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
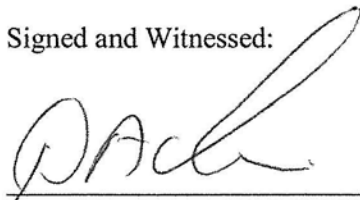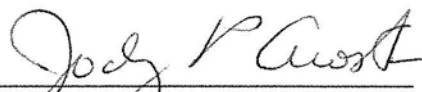### FROM OUTGOING TREASURER TO INCOMING TREASURER

At July 16, 2014

Received of Catherine A. Kaye, Outgoing Treasurer of the City of Falls Church, Virginia, by Jody Acosta, Incoming Treasurer of the City of Falls Church, Virginia, the item or items as hereinafter described and/or listed at the close of business July 16, 2014.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Commonwealth Current Credit Account	Balance
Estimated State Income Taxes	
State Income Taxes	
Penalty	
Interest	
Share of fees of sheriff and deputies	
Other (List)	
Tobacco Stamp Receipts	
	$0.00
Total Commonwealth Current Credit Account	$0.00

Signed and Witnessed:

_____ 7/16/14
Witness (Auditor)

_____
Incoming Treasurer

_____ Not Available
Outgoing Treasurer

CITY OF FALLS CHURCH, VIRGINIA

TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES

FROM OUTGOING TREASURER TO INCOMING TREASURER
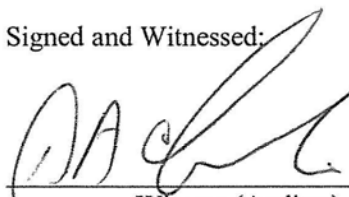
At July 16, 2014

Received of Catherine A. Kaye, Outgoing Treasurer of the City of Falls Church, Virginia, by Jody Acosta, Incoming Treasurer of the City of Falls Church, Virginia, the item or items as hereinafter described and/or listed at the close of business July 16, 2014.
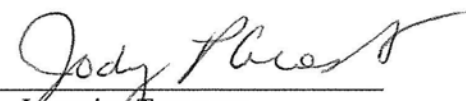
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Year	Base Tax
2013 State Income Taxes	$0.00
Total (Exclusive of penalty on past due items)	$0.00

Signed and Witnessed:

_____ 7/16/14
Witness (Auditor)

_____
Incoming Treasurer

_____
Outgoing Treasurer